

PATON FLOOR AMENDMENT
HOUSE OF REPRESENTATIVES AMENDMENTS TO S.B. 1340
(Reference to Senate engrossed bill)

1 Page 33, strike lines 30 through 32, insert:

2 "Sec. 5. Retroactivity; refunds; nonseverability

3 A. Sections 42-5061, 42-5064, 42-5071, 42-5159, Arizona Revised
4 Statutes, as amended by this act applies retroactively to taxable periods
5 beginning from and after December 31, 1999.

6 B. Any claim for refund of transaction privilege tax based on the
7 retroactive application of sections 42-5061, 42-5064, 42-5071, 42-5159,
8 Arizona Revised Statutes, as amended by this act, must be submitted to the
9 department of revenue on or before December 31, 2008, pursuant to section
10 42-1118, Arizona Revised Statutes. A failure to file a claim on or before
11 December 31, 2008 constitutes a waiver of the claim for refund under this
12 section.

13 C. The aggregate amount of refunds under this section shall not exceed
14 ten thousand dollars including interest. If the aggregate amount of the
15 claims under this section that are ultimately determined to be correct
16 exceeds ten thousand dollars, then each claim shall be proportionately
17 reduced so that the total refund amount equals ten thousand dollars. Amounts
18 due under this section shall not be refunded unless the taxpayer requesting
19 the refund provides evidence satisfactory to the department of revenue that
20 amounts of tax and interest collected from other persons by the taxpayer will
21 be returned to those persons.

22 D. This section does not extend the statute of limitations for
23 assessment or refund beyond that which is open under sections 42-1104 and
24 42-1106, Arizona Revised Statutes.

25 E. If any part of this section is finally adjudicated to be invalid,
26 the entire section is void. The provisions of this section are intended to
27 be nonseverable."

28 Amend title to conform

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2:12 PM
H:jmb